

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

Alcohol and Tobacco Tax Division  
Industry Circular No. 55-1

January 7, 1955

Regulations Relating to Removals of Alcoholic Liquors,  
Tobacco Products, and Other Domestic Articles  
to Foreign-Trade Zones

Exporters and others concerned:

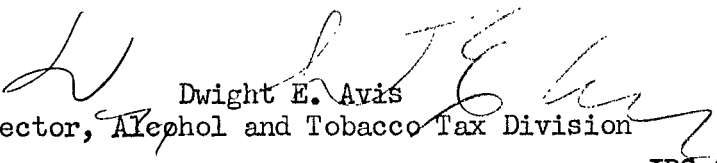
1. Drafts of proposed regulations concerning removals of alcoholic liquors, tobacco products, and other domestic articles to foreign-trade zones have been prepared to implement the provisions of the Internal Revenue Code of 1954. If these proposals are approved by the Treasury Department, they will be published as a notice of proposed rulemaking in the Federal Register within the next few weeks.

2. The new regulations will be known as Part 253 (Removals of Alcoholic Liquors, Tobacco Products, and Other Domestic Articles to Foreign-Trade Zones), Title 26, Code of Federal Regulations. Drafts of the proposed regulations will be made available, prior to publication, upon request, to trade associations who represent, or whose membership consists primarily of, persons interested in removal of such liquors, products, and articles to foreign-trade zones. The supply will not be sufficient to furnish a copy to each interested person, but copies will be available for examination in offices of Assistant Regional Commissioners and Supervisors in Charge, Alcohol and Tobacco Tax. It must be understood that these preliminary drafts are subject to change upon review, and that the notice of proposed rulemaking, which will appear in the Federal Register, may differ in some respects from this draft.

3. This procedure will enable interested persons to study the new regulations in advance of their publication as a notice of proposed rulemaking. This is particularly desirable since the notice will be published with a 15-day period for the filing of comments instead of the usual 30-day period; the shorter period was adopted to insure that the final regulations can be published as soon as possible.

4. Detailed instructions as to actions necessary on the part of interested persons to conform to the provisions of the new law and regulations will be provided (where deemed necessary) at a later date, either from the National Office or from the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

5. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

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